IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 19TH SEPTEMBER 2007 / 28TH BHADRA 1929

WP(C).No. 26375 of 2007(M)

PETITIONER:

ANISH.P.S., S/O BHASKARAN,
PUTHENPURAKKAL, POOCHAPRA, DEVARUPARA (PO),
THODUPUZHA- 685 588.

BY ADV. SRI.C.E.UNNIKRISHNAN

RESPONDENTS:

---

1. STATE OF KERALA,
REPRESENTED BY ITS SECRETARY TO GOVERNMENT (TAXES)
SECRETARIAT, THIRUVANANTHAPURAM.

2. THE COMMERCIAL TAX OFFICER,
1ST CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THODUPUZHA.

BY G.P. SRI.SREEKRISHNA

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....

W.P.(C) No.26375 of 2007

.....

Dated this the 19th day of September, 2007.

JUDGMENT

Heard counsel for the petitioner and Government Pleader. The petitioner's application for registration under the KVAT Act and CST Acts are declined. Even though order was not served on the petitioner at the time of filing the W.P., later a short order was issued and served on the petitioner. The order produced in court shows that it does not contain any reason for declining registration. However, Government Pleader has stated that on enquiry petitioner was not found to be a bonafide business man and therefore, registration was declined. In the circumstances, W.P. is disposed of directing the officer to go through the data gathered by him on enquiry and issue a notice to the petitioner stating the reasons why he cannot be granted registration, call for his objections, hear him and pass final orders in the matter giving entire details based on which registration is declined, if done so. Final order should be passed within six weeks from the date of production of copy of this judgment by the petitioner. In order to facilitate the above, the short order issued by the officer and produced in court is quashed.

C.N.RAMACHANDRAN NAIR
Judge

pms